THE HINDOO PATRIOT

With which is incorporated the Indian Field.

PUBLISHED EVERY MONDAY.

VOLUME XXXVII. NUMBER 23. | CALCUTTA:—MONDAY, JUNE 9, 1890. | *Per Annum in Advance* TOWN .....11-8 MOFUSSIL 13-4

THE WEEK.

Monday, 2nd June.

SOME time ago an amusing little anecdote was related about the German Crown Prince whilst having a lesson in grammar from his tutor. One is now being told about the second son of the Imperial couple, Prince Eitel Fritz. The Emperor is exceedingly strict about his son's behaviour at table. The other day little Prince Eitel Fritz, using his fingers instead of his knife and fork, was corrected by his father several times and to no purpose. At last the Emperor's patience was exhausted, and he said, "Children who eat with their fingers are like little dogs that hold their food with their paws. If you use your fingers again you must go under the table, the proper place for little dogs." The little Prince did his utmost not to forget this time, and used his knife and fork like a man, but all at once he forgot again and began using his fingers. "March under the table," said his father. Prince Eitel Fritz crept under as bidden. After a little while the Emperor, thinking the Prince very quiet, lifted up the tablecloth and peered underneath. There sat little Prince Eitel Fritz undressed. His father asked him what he meant by undressing himself. The child answered, "Little dogs don't wear clothes; they only have skin!"

THERE is a story going about at Berlin which reminds "Atlas" of the Archbishop of Granada and Gil Blas. The Emperor William, it is said, some weeks ago sent in an anonymous essay to the annual competition of the general staff, which Count Waldersee not only criticised, but ridiculed. The Emperor, who was present, became so much excited that General Caprivi, who was listening, began to suspect that His Majesty must be the author, and he at once proceeded to support the ideas of the writer, which he eulogised, describing the essay as "in every way admirable." The Emperor then disclosed his secret, and begged Count Waldersee to tell him candidly whether General Caprivi had convinced him that His Majesty's views were correct, the result being that the Count repeated his former observations, but in milder terms; and then the episode of the Archbishop and Gil Blas was repeated, for the Emperor could not conceal his anger, the result being that the Count went to Italy for a holiday and it was probably General Caprivi's intelligent appreciation of His Majesty's essay which first recommended him for the post of Chancellor. The authors of the best three essays in this competition make their names known after the award has been given, and the Emperor would have been delighted, and with reason, if he had won a prize anonymously. He was, therefore, much irritated and mortified to find his paper put aside with scorn and derision.

THE dairy farmers of Scotland have recently made a queer invention for milching cows. This is how they do it:—An iron suction tube is fitted round the cow house with four India rubber tubes terminating in the vessel which receives the milk and attached to the udders. A force pump worked by a boy supplies the suction and six cows may be put under the pump together. The cows are reported to like the arrangement very well, 'but,' a contemporary remarks, 'we trust they will think better of it and rebel. An age which forsakes the milkmaid of poetical association for a suction pump is utilitarian indeed. Had the notion come from Yankeeland it would have been in keeping with the fitness of things, but who would have expected it of the land of Robbie Burns?'

THE Queen has been pleased to accord her patronage to the forthcoming Exhibition of "India Illustrated by her Residents." The exhibits will be strictly confined to the work of amateurs, and the artists will be officers of the Army, Civil Servants, and others, whose occupations have been "exclusively Indian." There can be no doubt of the interest, which the show will legitimately excite The prospectus quaintly says that "the services of art critics of great experience will be retained, to insure that nothing shall be admitted to the Exhibition, that is not *refined work of art*, and also to enable exhibitors to get an able and perfectly independant criticism on the works."

Tuesday, 3rd June.

A PROBLEM of great interest in physics and astronomy, on which Tyndall, Lord Rosse, and Professor Langley laboured in vain, has been solved, and trustworthy evidence at last been obtained as to the thermal value of moonlight. This has been accomplished by Mr. C. V. Boys, one of the Professors at South Kensington, who by means of his well-known quartz filaments, has produced a thermopile of almost incredible delicacy. By this remarkable apparatus he can render sensible the heat of a candle up to the distance of a mile and three quarters, and by directing the minute disk of the instrument of the moon he has shown that the warmth received from its reflected light is equal to that given out by a candle at 21ft. distance. The result strikingly accords with the anticipations of Professor Piazzi Smyth. Observation seems to show that, although the moon's face is under the blaze of an unclouded sun for fourteen days, it remains comparatively cool, and that whatever heating it does ultimately receive is rapidly gained as rapidly lost.

WE learn that the petition of the officers in the Forest Department in India, pleading that the pension rules now applicable to the Public Works Department and the Telegraph Department should be extended to all the European members of the service in this country, has been presented to the House of Commons by Sir Richard Temple.

IT is believed that Major Gaisford, the Political Agent for Quetta and Pishin, has been trying the experiment of making an artesian well by unskilled manual labour with the object of seeing if the zemindars in the district could sink such wells on their own lands unaided, provided, of course, with the necessary implements that could be lent to them. The trial well has proved a success, as a good volume of water is said to have been obtained.

THE *Bombay Gazette* writes:—'Every report on the trans-frontier trade that has been issued for some time past has borne testimony to the hindrance to British Indian trade that is done by the exactions of the Amir's officers. We now learn that the transit dues levied in Afghanistan have almost stopped trade in Indian tea across the frontier, and that the planters in the Kangra valley are complaining of the inaction of Government in the matter. They may well do this. The Government have had repeated proofs of the mischief to the Indian foreign trade that is being done by the obstructive fiscal arrangements on the further side of the frontier, arrangements which practically tie the hands of Indian traders anxious to build up a trade with Central Asia, while Russia is having an unfettered and an easy start It is not tea alone; it is piece-goods, hardware, and merchandise in general which is being shut out, and with all our influence in Afghanistan nothing seems to be done to mend matters. People will believe one of two things—either that the Indian Government have not done all that they might do in this matter, or that the Ameer is not so amenable to British influence as he has been represented to be, the latter hypothesis being the less easy to accept of the two.

ACCORDING to the *Siam Mercantile Gazette* there is famine raging in the Shan States. That paper says:—Heart-rending accounts reach us of the destitution and famine raging in East Laos. In Ubon the prisoners and the majority of the population are living on banana stalks and wild herbs. Whole villages have been deserted, the people flying to more favoured districts. The Central Government in Bangkok has kept silent on this matter, but we would respectfully suggest that some measures of relief should be taken in aid of the famine-stricken region.

"HOSPITAL" tells the following story in illustration of the method in which the distinction between the Chinese physician and the Chinese doctor is resolutely maintained:—"A Chinese gentleman was struck by an arrow, which remained fast in his body. A surgeon was sent for, and, modestly requesting his fee should be paid in advance, he broke off the protruding bit of the arrow, leaving the point imbedded in the wretched man's body. He refused to extract it because, said he, medical etiquette forbade it: the case was clearly one for a physician, since the arrow was inside the body."

Wednesday, 4th June.

MR J. ELLIS had seen Mr. Bradlaugh, respecting the proposed deputation to Lord Cross, but Mr. Bradlaugh was of opinion that "it was not advisable under the present circumstances to ask the Secretary of State to receive a deputation respecting the Congress proposals."

GENERAL VON CAPRIVI made his maiden speech in the Reichstag in his new capacity as Chancellor the other day. He referred to the probablity that Germany at some future time would be called upon to enter into closer relations than hitherto with some trans-marine nation for peaceful purposes. He hoped, at any rate, she would have to exert her genius and power on a larger scale than she had yet been obliged to do outside her own European sphere. How was she to do this without an adequate fleet and where was this fleet to get the means not only of fighting but also of moving if she had no coaling stations?

JAMES II. when duke of York, made a visit to Milton out of curiosity. In the course of conversation the Duke said to the poet that he thought his blindness was a judgment upon him because he had written against Charles I., the Duke's father. Milton replied: "If your Highness thinks that misfortunes are indices of the wrath of heaven, what must you think of your father's tragic end? I have only lost my eyes. He lost his head".

THE short-hand type-writer of Mr. G. K. Anderson, of Boston, U. S. is intended for the use of shorthand reporters in taking down speeches. It is an elegant little machine made very light for carriage, and provided with over a dozen keys, which are played upon by both hands. The record is printed on a continuous travelling band of paper as in the ordinary stock exchange telegraph. Part of the keys print the most common letters of the alphabet; the others are represented by certain arbitrary combinations of these It is stated that an operator of ordinary skill can register 100 words a minute after six weeks' practice; and that from 200 to 250 words can be printed with the same number of strokes required to print 40 or 50 by the ordinary type-writer.

IN April 1888 news reached India of the murder of Mr. Andrew Dalgleish, the great Central Asian traveller, by a Pathan. Strennous efforts were made to effect the arrest of this man, but without result. News reaches the *Morning Post* now that the murderer has been arrested by the Russian authorities at Samarkand and that an application will be made to the Russian authorities by the Government of India under the Extradition Treaty for the transfer of the murderer of Andrew Dalgleish, and he will probably be tried at Ladakh by the local authorities. The murder was committed in Kashmir territory, so that some delay in the arrangements may be expected. The prompt arrest of the criminal by the Russians in their territory is very noticeable as compared with the disinclination of the Chinese to arrest a Pathan in their towns.

THE Chief Justice of the Madras High Court, in the course of his judgment in a *cause celebre* recently heard by him, animadverted strongly on the fact that certain counsel representing the defendant, had failed to appear in the court below because their fees were not duly paid. "It was wrong," he said, "to abandon a person to his fate just because counsel's fees were not forthcoming." But if this be wrong, writes Mr. Labouchere in *Truth*, "I wonder what adjective the Chief Justice would apply to the conduct of those barristers in this country who not unfrequently abandon their clients to their fate even when fees, and heavy ones, too, *have* been forthcoming."

SOME revised rules have just been issued regulating the advances made in Oudh under the Agriculturists' Loans Act of 1884. The changes made are chiefly in matters of detail. Statements of advances and recoveries are to be submitted to Government quarterly instead of annually; tahsildars are to balance their loan accounts half-yearly; while Commissioners will submit on the 1st of October statements showing the revised estimates for the current financial year and the cash requirements for the next twelve months, on account of advances under the Act.

Thursday, 5th June.

THE Queen, says "Atlas," is desirous of welcoming the return to England of the Duke and Duchess of Connaught, in some special way, and during the week after their arrival at Windsor it is understood that a series of large dinner-parties will be given by Her Majesty at the Castle, and probably a garden party also. The second State Ball and State Concert will not be given until after the arrival of the Duke and Duchess of Connaught, who will occupy a set of appartments in Buckingham Palace while they are in London. The Duke and Duchess of Connaught are to leave Quebec for Liverpool in the Allan steamer sailing on June 12. They will arrive at Windsor Castle on a visit to the Queen on the evening of June 21. The Duke and Duchess are to go to Germany in August for several weeks, to visit Prince and Princess Frederick Leopold of Prussia, the Hereditary Grand Duke and Grand Duchess of Oldbenburg, and other relatives.

THE route which the Bengal-Nagpur Railway Company will adopt in connecting their line with Cuttack and Puri has not, we learn, yet been decided upon. The facts are that some five years ago Government made a survey from Panchpara *via* Sambulpur to Cuttack by way of the Brahmani Valley, but Mr. Wynne, the Agent of the Company, from observations taken more recently did not consider this would be a good alignment. He therefore asked that a reconnaissance might be run from Sambulpur across the Mahanadi through Binka, Sonpur, and Boi to Khurda and thence to Cuttack and Puri. This proposal was agreed to, and two Engineers are now engaged on the work. Mr. Moore, who is in charge of the reconnoitring party, has not yet sent in his report, so the suitability of the alignment to the south of the Mahanadi cannot yet be estimated.

SPEAKING at the dinner of the London Chamber of Commerce on the last day of April, the Chancellor of the Exchequer took opportunity to dispel the erroneous impression prevalent in England that in the matter of the reduction of Colonial postage—in which expression he included the reduction of the Indian postage—the Government had overruled the wishes of the Postmaster-General and the London Post Office. On the contrary he declared that it was upon the Initiative and pressure of the Post Office that the Treasury and Cabinet had consented to the reform. "The Post Office," Mr. Goschen observed, "is an ambitious and capable Department. Its capacity is equal to its ambition, and its ambition is equal to its capacity."

FROM the last Report of the Indian Post Office it appears that about six and a half millions of letters and post-cards are carried annually between this country and the United Kingdom. Allowing for post-cards on the one hand and for the increase that is constantly taking place in the correspondence on the other, the letters alone would probably amount now to about six millions. If all these letters had only a single stamp upon them—*viz.*, fivepence or its equivalent of 4½ annas—the postage would amount to 30 millions of pence or £125,000. But a great many letters, and especially the heavy weekly letters of merchants, bear a great deal more than a single fivepenny stamp or its Indian equivalent, though on the other hand soldiers and non-commissioned officers have the privilege of sending and recieving their letters for one penny, or nine pies, as the case may be so that the underpaid letter may be regarded as a set-off to those on which surplus postage is paid. So far, then, as we can judge from the published figures, the loss on postage by reducing the charges to one-half would amount to about £62,000. And as it would seem to have been the intention of Mr. Goschen, half of this sum will fall on India!

THE Prince of Wales is a very short sleeper, retiring to bed before two or three in the morning he is always down, looking fresh and bright from a cold bath, in which he indulges all the year round, at half past eight. He says himself that he can doze on horse-back.

IN the House of Commons on Tuesday last Mr. Pickersgill brought forward a motion for the adjournment of the House to consider the action of the Police in forbidding the procession to Hyde Park on Saturday last to protest against the compensation clauses of the Licensing Bill. After a prolonged and heated discussion, the motion was rejected by a majority of 110 votes.

MR. STANLEY, speaking at a banquet at the Fishmongers' Hall inveighed against the abandonment by Great Britain of her commerce in East Africa in favour of Germany, and urged that a deputation from the city should wait upon Lord Salisbury to impress upon him the necessity for maintaining British rights in that quarter.

Friday, 6th June.

A PROBLEM of great interest to the engineer, says the *Pioneer*, is now coming before the Government of Bengal for solution. This is nothing less than the settlement of the question whether the Damuda river is to be allowed to wander about in wildly disreputable courses below Burdwan, or whether an attempt should, or rather can, be made to restrain it from spilling over some 300 miles of country every year. In 1888 it appears to have been particularly erratic, and to have extinguished many a fair village and not a few villagers; in fact, although it has made its own present bed, it seems by no means disposed to lie in it. The Damuda, in short, seems bent upon cutting a brand-new channel to a fresh outlet altogether. Its present channel is certainly a very inferior one, seeing that it is said to be able to carry only about one-fifth of the total discharge from the catchment, and one can scarcely blame a light-hearted river for careering across country under these conditions. The fact is that the Damuda has been dammed too freely; the valley below Burdwan having been embanked round about, along and across, and in every way that perverted ingenuity, native and European, could devise; but the river has revenged itself, as every embanked river will do in good time. It has burst its flimsy bonds and left them as the fragments of a monument and a warning to others. The railway surveys made this season across this flooded country have, it is believed, served to support the investigations now being completed by the Bengal Government, and if there is no way of restraining the river within bounds at reasonable cost, there is, we fear, little chance of a railway being made across a flood which appears to vary from three to seven miles in width at any time in the rainy season.

GREAT BRITAIN, Italy, and Russia have notified their approval of the Egyptian conversion scheme.

IT is officially stated that Germany will not take any steps with regard to the treaties, secured by Dr. Peters, until he returns to territory within the German sphere of influence.

PRINCE BISMARCK leaves Berlin on a visit to London on 21 June.

THE *Abkari* has changed hands. Mr. W. S. Caine, who has been editing the paper has made it over to Mr. H. J. Osborn, an enthusiastic member of the United Kingdom Alliance and a well-known writer on Temperance subjects. It will henceforth be issued quarterly.

A VERNACULAR contemporary of Chandernagore states that the French authorities at Pondicherry have not yet come to any definite conclusion as to the advisability of introducing conscription in the French possessions in India. The matter will probably have to be decided after reference to the French Government.

IT is rumoured that the E. I. Railway carriage and wagon-repair shops at Allahabad will be closed, and the working staff transferred to Howrah at the end of the month.

AT a meeting held at 11, Pathuriaghatta Street on the 31st of May, 1890, it was unanimously resolved to raise a fund by public subscription for presenting Babu Ram Chandra Chatterjee, the areonaut, with a fitting *souvenir* in commemoration of the successful parachute-descent, made by him on the 22nd March 1890. Donations will be received by the Honorary Treasurer, Babu Gopi Mohun Mullick, 32 Durpo Narain Tagore's Street.

A CURIOUS correspondence relating to Mr. Colquhoun's re-transfer from the Civil Service to the Public Works Department is published by a society paper. The letters are likely to create a sensation. Assuming their genuineness, Mr Moylan's communication to Sir Charles Crosthwaite, threatening him with criminal proceedings for detaining a letter addressed to the writer by Mr. Colquhoun, is of a kind probably never before addressed to a British official of the exalted rank of a Chief Commissioner. We are certain to hear more of this extraordinary affair.

MR. GOSCHEN was recently asked in the House of Commons whether he would consider the advisability of imposing a duty of 6d. per dozen upon lemonade, soda, and other aerated waters containing a percentage of alcohol, which it was estimated would produce a return of not less than £1,000,000 sterling per annum. Mr. Goschen's answer was that very few of those beverages, if any, contained a percentage of alcohol, and he was at a loss to discover any calculation by which they could reach the sum of £1,000,000 sterling. He did not see his way to impose a tax on aerated waters.

Saturday, 7th June.

DR. SCHLIEMANN is busy at work on his Trojan excavations. Having learnt at an extremely early age to appreciate the genius of Greek literature and antiquity, and having contracted a passion for their study, he suddenly found himself, in consequence of his father's ill fortune, compelled to become an apprentice in a small shop. He worked from early morning till late at night, hungering after his beloved studies. But he made the best of it. Instead of vainly repining he stuck to business, rose in it, made his fortune—and then, in middle life, gave himself entirely to his Greek archæology. He made his first Trojan excavations seventeen years ago.

THE monthly meeting of the Bengal Asiatic Society was held on Wednesday last at 9-15 P. M. Colonel Waterhouse exhibited a photograph of a flash of lightning taken by Mr. H. Howard; likewise an agate like formation in a bottle of silicate of soda. The Philological Secretary read reports on finds of Treasure Trove Coins. Babu Saratchandra Das read an account of the different hierarchical governments which prevailed in Tibet from 1045 to 1645 A. D., when the supremacy of the Dalai Lama was established by Gushi Khan. The following papers were read—(1) Some new and little known Hot Springs in South Bihar—by L. A. Waddell, M. B., (postponed from last meeting). (2) On the Copper Coins of the Suri Dynasty.—By Dr. A. F. Rudolf Hoerne (with three plates). (3.) On some new and rare Hindi and Muhammadan Coins. A Descriptive Catalogue of the Central Asiatic Coins in the Indian Museum' collected by Captain A. F. DeLacssoe—By Dr. A. F. Rudolf Hoernle.

IN 1887 a sum of money was subscribed in the North-West Provinces to raise a memorrial to Sir Alfred Lyall. It was arranged that the memorial should take the form of a full length picture to be hung eventually in one of the Allahabad public buildings, probably in the University of which Sir Alfred was the first Chancellor. The artist chosen to execute the work was Mr. J. J. Shannon, and an Allahabad paper now learns that the portrait is hung in the New Gallery, London, and that it is an excellent likeness. One critic remarks that it is an admirable rendering of individual character, stronger and at the same time more restrained in style than anything yet done by Mr. Shannon. Subscribers may hope to see the picture in Allahabad before many months are over.

A DEPUTY Commissioner in Burma recently granted a large agricultural advance to cultivators in his division without first stipulating for the payment of interest and without taking orders on the point. The local Government has stated that it has to pay 4 per cent. interest to the Government of India on all advances on account of agricultural loans and has to make good all losses on account of non-payment of such loans. As Government would incur heavy losses if the above precedent was followed by all officers, orders have been issued to charge an interest of 6¼ per cent. on all agricultural loans as a rule, and that no advance should be made without interest, except with the special sanction of Government in each case.

THE ruler of Dir is said to be leaving no stone unturned in his efforts to obtain assistance against the threatened onslaught of Umra Khan. His agents are traversing Swat, partly to collect revenue, and partly to obtain help in men and money. The position appears to be that the Swatis would gladly aid him if they dared; but the prowess of Umra Khan has spread such a dread through the country, that they dare not show their sympathy with his enemy openly. If, however, Umra Khan should suffer a reverse, enemies should probably spring up all around him.

MR H. C. STREATFIELD, C. S., at present officiating temporarily as Collector at Mozufferpore, is to officiate as Under-Secretary in the Financial Department of the Bengal Government, when relieved by Mr. Bolton of his present charge.

AN exhaustive report on the pensions of the Uncovenanted Service has been drawn up at Simla. It is divided into three parts and contains, first, a brief summary of the main facts connected with the history of the pension rules of the Uncovenanted Service; second, a comparison of the history of the £1,000 pension of the Covenanted Service with that of £500 of the Uncovenanted; and thirdly, an examination of the grounds on which the Government asserts that the pensions of the Uncovenanted Service when paid in England are wholly rupee pensions. General dissatisfaction prevails at Simla among members of the Uncovenanted Service at the delay which is occurring in connection with the cause in England.

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The Hindoo Patriot

MONDAY, JUNE 9, 1890.

INCOME TAX ON FOREIGN CONSIGNMENTS.

THE bloated monster now fairly promises to die a natural death by its own unnatural and overwhelming growth. Oppressive and obnoxious as the Income Tax is by itself in a sufficient degree, its objectionable features are being added to tenfold both by the mode of its working and the various and varying ramifications that the public are being made accustomed to every day. Since Lord Dufferin's memorable Agra announcement about "the little premium for public safety," the tax has had an uninterrupted run of five years, during which not one device has been suggested for making it acceptable to those that it grinds. Judging from its character at the inception of the measure as differing from that at the present day, one would be irresistibly led to conclude that the thin end of the wedge is no longer of its past dimensions but threatens to prove a much more serious matter than was believed of it before. The Act that legalised the measure in 1886 expressly exempted from taxation the "profits of a Shipping Company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters." It was evidently felt, therefore, to be impossible to deal with foreign shipping business for the purposes of taxation, and there was a practical admission on the part of the legislature that assessment of manufacturers having their place of business out of India was beset with difficulties of an equal, if not greater, magnitude. Such business would be liable to be taxed in the place in which it is carried on and it is too much to expect people to contribute to the revenues of a country in which they have no direct interest beyond that of ordinary trade. Convictions such as these must have been present in Lord Dufferin's mind when His Lordship to tide over the financial difficulties brought about by the mistaken policy of his predecessors, bethought himself of resorting to direct taxation. We, therefore, find in the Act no hint or suggestion that those beyond the pale of direct administration of the country should be within its purview.

After, however, the Act has been working for five years with as much smoothness as could be expected under the circumstances, Lord Lansdowne's advisers, no doubt under superior inspiration, try to widen the range of taxation by bringing within it a class of foreign manufacturers who send out goods direct to agents or consignees to be sold on their own account and risk. A resolution of the Government of India, dated the 23rd October 1889 and bearing number 5441 which does not seem to have been previously published, deals with this important question, and taking his stand on this resolution the Collector of Income tax has called upon mercantile firms to furnish a list of persons, firms or companies who consign goods to them for sale and a return showing the profits upon such consignments. If such profits cannot be correctly given the Collector wants in the alternative a return of the gross proceeds realized on account of each consignee during the financial year 1889-90, "a percentage of which varying according to the circumstances of each case will be held to be profit." The proposal to tax such profits in such a manner cannot meet with the approval of any one in his senses, and we are not surprised to find that universal protest has gone up to Government in deference to which Lord Lansdowne has graciously been pleased to suspend the final decision of the question pending its serious and careful consideration

To aid such consideration as much as possible, the Bengal Chamber of Commerce, the British Indian Association and the Trades Association have one after the other sent in very forcible representations on this subject. The first two memorials were published in our issues of 26th May last and the 2nd instant, and the text of the third we publish today. From these three representations it will be seen that the disapprobation of the innovation is unanimous and very strong grounds are urged against the general policy of the law, which it is time once more to survey and consider in all its details. The memorials of the Chamber and the Trades Association might be misconstrued as interested misrepresentation of people directly affected by the change; but the same thing cannot be said of the representation of the British Indian Association which takes a calm and temperate view of the situation and lays bare its dangers. The Association does not hesitate to come to the conclusion that it is perfectly impossible to levy an Income Tax on the profits of goods consigned to India for sale on the consignor's account. Resolution 5441 of 1889 admits that a similar question was decided in the negative so far back as 1863 and the present idea is probably suggested by the enormous growth of trade in the last 27 years, which must have given rise to the idea of proportionately enormous profits and therefore of the tax leviable thereon. But as the Association points out with great force that if such a tax was difficult and impossible of collection in 1863 when trade was of a much smaller proportion, surely it cannot be easy now when trade is not only greater in volume, but extends over a wider area, dealing with an increase in the number of staples and with more complicated transactions. The reason advanced in the resolution for the imposition of a tax on consignments is exactly the ground why the orders of the 23rd of October last should be cancelled.

But there are stronger and graver reasons still for such cancellation. As the memorial of the Chamber shows that the Government circular demands besides what has been already referred to, the opinions of consignees as to what percentage of profits may be fairly *assumed* and that consignors in future should furnish their representatives in India with information to enable them to make correct returns of profits. How these demands can be fully complied with is more than the Chamber can see, for no one has means of compelling non-resident consignors to give the requisite information, nor could any one pretend to estimate the profits of these consignors to give the requisite information; nor could any one pretend to estimate the profits on these consignments. The Chamber, therefore, protests against the suggestion that a percentage of the gross proceeds on account of a consignor should be accepted as profits assessable to Income Tax in India. They also protest against the assumption that any indemnity under Act II. of 1886, would avail against the determination of a consignor resident out of British India to disallow the payment made on account of the Tax. It has been pointed out in the *Manchester Guardian* of February 28th last, that the policy of the Resolution of 23rd October 1889, "is the more obviously unwise when it is quite clear, that the means of evasion are ready and undiscernible." Again the same paper remarks—"It leaves room for infinite ingenuity in escaping proper contributions to the Revenue, and it certainly neglects the first principle of taxation, *viz*, that the incidence of the tax should be uniform and certain, and that its method of levy should leave the least possible motive for, and the least possible means of, evasion."

Upon what grounds merchants in foreign countries, the Chamber very pertinently asks, could possibly be expected to disclose the results of their business to the collectors of Indian Income Tax? Friction, irritation and discontent must wait upon any attempt to levy an Income Tax on profits on consignments. There will naturally be the greatest possible objection on the part of consignors to disclose to their consignees the profits they make on their consignments. Such a system, supposing it could be followed, would upset all business arrangements and confidence and would be most mischievous in its results. Assuming for instance a consignor had hit on an article of export the sale of which in India left him a profit of 25 per cent, to disclose this to his consignee's office, to the tax collector and his office could not fail to have the effect of flooding the Indian market with the article and completely spoiling the consignor's business. On the other hand it may be said that the consignor may, if he choose, leave his profit to be assessed by the Income Tax Collector, in which case it will be assessed at something like 10% of the gross proceeds, but this again will lead to trouble in as much as consignors may only declare their profits when they are under 10%, so that he who is making only 10% profit will be subjected to the same tax as he who is making 25%. In the same way a dishonest consignor may return his profit at 2½%, while it may be actually ten times that figure, and an honest man will be obliged to declare his real profit and will thus be handicapped by his dishonest neighbour. The proposal to tax profits made on consignments will, in the opinion of the Chamber, be nothing short of placing a premium on dishonesty.

Then again the Chamber points out, the amount of trouble and correspondence which is bound to follow a proper working of the rule will be great. In many cases consignments made to this country are sold not only without profit but at an actual loss to the consignor, and in such cases, while no profit is returned to the tax collector, the Chamber well know from their past experience of the inquistorial system which is in force in the Collector's office, that such statements will only be accepted when proofs of their correctness are produced, and as these proofs can only be given by the production of the consignors' books possibly in Chinese, Persian, Swahili, Arabic, French, German, Portuguese, Italian, Japanese, or English, it will only be possible to produce the necessary proofs at the expenditure of a great amount of time and labour. In fact consignees in this country as well as the tax collectors will require large augmentations to their establishments (including interpreters) to cope with the additional work which will be thrown upon them by the rule under reference, if it is to be properly carried out. In very many cases, indeed, consignors cannot state properly the profits made on individual consignments by consignors. Consignors are in many cases manufacturers of the articles which they consign, and the profit or loss made on their Indian consignments is merged in their general business and cannot be kept distinct.

The Trades Association points out that the proposed tax is for all practical purposes a duty on imports,—an import duty to which the objections are out of all proportion to the possible gain to the Indian Revenue, and to which the arrangements successfully used in 1863, would apply with added force. After five year's quiet working of the Act it is unfair to take advantage of the equivocal sense in which the word "Agent" is used in section 42, and take it to mean the agent of a manufacturer. The Trades Association does not believe that such an important principle as the taxing of a foreign manufacturer for his goods sold in India could have been made to depend upon the accidental and secondary meaning of the word Agent. The principle now first evolved in India, is, the Trades Association believes, unknown in any system of Income Tax. It will be an arbitrary duty on a certain class of importations which are free under the existing customs tariff. Goods which are not sent out by the manufacturers on venture but sold to mercantile firms will, therefore, have the double advantage of being free from import duties as well as from the taxation now contemplated. Consignors would be naturally unwilling to run the risk of incurring loss and to pay a tax which would be avoided by direct sale to dealers. Agency and consignment business may, therefore, be expected to come to a stand-still, unless Government in deference to the above representations see fit to withdraw from the untenable position taken up by it.

THE BOMBAY CIVILIANS AND THE MAMLATDARS.

IT must be said to the credit of the Bombay Civil Service that its members did not allow the indemnity given by Lord Reay to the Mamlatdar witnesses before the Crawford Commission to be violated without a strong protest. Messrs. I. G. Moore, Alfred Keyser, Richard Candy, G. W. Vidal, and W. W. Loch sent a circular to all officers of the Bombay Civil Service of over ten years' standing; while three members of that service submitted memorials to the Secretary of

State praying that the guarantee given by the Bombay Government to the Mamlatdars who gave evidence before the Crawford Commission might not be departed from and that the dismissed Mamlatdars might be re-instated. The circular and the memorials are now before the public. A correspondent of the *Pioneer* telegraphed from Poona that Lord Reay approved of the circular, or was aware of its existence. But it has been fully proved that this report is absolutely devoid of foundation. The circular was the result of a strong feeling entertained by most of the members of the Bombay Civil Service as to the ill-effects likely to follow the dismissal of the witnesses in the Crawford case. The Bombay Civilians rightly considered that this feeling should be represented to the Secretary of State; but as joint action was practically impossible to a scattered service like theirs, it could not be signed by all whose opinion it expressed. We are, however, assured by one intimately acquainted with the history of the circular that the feeling of the Bombay Civil Service was practically unanimous in this matter.

The circular says:—"The great mischief that will ensue, should the Secretary of State persist in refusing to uphold in its integrity the guarantee given by the Bombay Government to the witnesses in the Crawford case, can be only adequately appreciated by those entrusted with the administration of the country. We think, therefore, that representations to the Secretary of State through the Government of Bombay from the members of the Civil Service are urgently called for." The circular goes on to draw the attention of those to whom it is addressed to the following points:—(1) The grave danger of loss of confidence in the plighted word of Government, and the feeling of the Native community on the abandonment of the guarantee; (2) the fact that Mr. Crawford's malpractices have been a matter of notoriety for years; (3) the position of the incriminated officials towards the Commissioner who appointed them, and on whose favour all their prospects depended; (4) the powerlessness of Collectors and Assistant Collectors to move in the matter before Government took action; (5) the fact that Native officials who did not submit to the pressure put upon them by Mr. Crawford and his agents are rare exceptions; (6) the difficulty of the position of Bombay civilians as the servants of an alien and discredited Government. On this last and most important point the circular says:—"The good faith and superior morality of the British Government is its surest claim to the respect and good-will—it cannot expect the affection—of its subjects. Once the belief in that be destroyed, the hold of Government on the people and the country must be incalculably weakened. It is a minor consequence, but not without its importance that, in any future difficulty, no promise of immunity from results can be expected to induce any incriminated persons to come forward, and it is the experience of the history of all countries that in times of political danger and trouble the evidence of such witnesses is indispensable. There may be an evil in keeping in the service men who own to having connived at corruption or paid for official favours, but the evil is infinitesimal as compared with consequences which must follow the breach of a promise solemnly given and repeated to men induced to come forward by officers high in Government service and make self-incriminating statements on a guarantee of indemnity, sanctioned by the highest authority they recognised, that of the Local Government. * * * Government itself has admitted the infinite disgrace which would attend a breach of the guarantee. The members of the Bombay Civil Service who gave it and we who sign this are near the end of our time, and shall reap the fruits of the disgrace in a less measure than younger men. Those among you whom we address who are comparatively young in the service, if you have less claim to speak with authority, have yet a greater right to make yourselves heard, for the result of the final decision will affect (who can say how largely!) the future, and the cares and the dangers of the future will be yours."

We need hardly say that we subscribe to every word in the passage we have just quoted. This is the view we have from the beginning maintained in discussing the unfortunate case of the Mamlatdars who gave evidence before the Crawford Commission; and it affords us no small pleasure to find that most of the senior members of the Bombay Civil Service have taken up the case in right earnest.

Mr. W. H. Propert, late Commissioner of the Northern Division, submitted a remarkably well-written and well-reasoned memorial to the Secretary of State. We make the following extracts from that document:—"It appears to your memorialist unjust and ungenerous to the last degree to take any notice whatever of the offences to which these witnesses confessed, when account is taken of the manner in which those confessions were recorded. Such procedure on the part of a dominant power towards a subject race appears to your memorialist unbecoming and impolitic, giving rise, as it does and will do, to the gravest misconception in quarters where the acts of Government should be above suspicion. Your memorialist fails to see why, if the removal from the service of some of the witnesses were considered necessary, it could not have been effected in some less public and objectionable manner, *viz.*, by inducing the men to retire of their own accord. Your memorialist questions the policy of depriving the Local Government of the services of men who have shown themselves to be open to good influences, and who by their actual confessions give promise of future good conduct. * * * Your memorialist finds it somewhat difficult to express his feelings regarding the breach of faith in becoming language, so grievously does it affect British reputation and the prestige of Government. It offends against the first principles of Indian administration, and provides a theme to all who for any object are anxious to disturb the public mind. The officers of Government are filled with doubt, dismay and shame; the people with distrust and contempt. A breach of faith in high quarters may be likened to a poisonous seed, which will surely flourish in Indian soil and bear a plentiful crop of hurtful fruit." Holding this view, Mr. Propert emphatically insists on the urgent necessity of re-establishing as far as possible the confidence both of the public and the servants of Government, and of vindicating the British character for justice against the attacks levelled against it. One of the arguments urged in defence of the dismissal of the Mamlatdars who confessed to having given bribes to Mr. Crawford was that, men who purchased their offices could not be expected to be honest in the discharge of their duties, and that they must necessarily endeavour to recoup themselves. Mr. Propert, from his knowledge of Native character and customs, has no hesitation whatever in pronouncing this dictum unfair and arbitrary.

We now come to the memorial of Mr. Alfred Keyser, Magistrate and Collector of Satara. He lays special stress on the fact that payments had been made to Mr. Crawford habitually for a long series of years; and that when Government took action it induced some of the more recent contributors, on most solemn promise of immunity, to admit payment, no other evidence having been practically obtainable. Mr. Keyser then proceeds:—"That the scandal was wide-spread and long-standing Government must have been satisfied when it gave the guarantee. It is indeed its sole justification. Those men who have been held up to reprobation and scorn both in the public press and in the councils of His Excellency the Viceroy differ, as it has been often urged, in no way from those who remain in the service, except that in order to assist Government to end a scandal which many of them deplored equally with your memorialist and his colleagues in the Civil Service, they made self-condemnatory statements of facts which were not otherwise susceptible of proof. Your memorialist will not repeat arguments which are now only too familiar in the controversy. He would only urge of his own personal knowledge that, being acquainted with a number of the witnesses, they are not as a body inferior in morality or honesty to the average of the Native Civil Service; that many of them, including at least three or four of those dismissed, are conspicuous for their capacity and intelligence, and their freedom from any taint of suspicion in their manner of transacting official business; that their retention in office is in no way injurious to the public interests, as payments to Mr. Crawford were accepted generally as being made as a matter of course, and their character will not have suffered in public estimation by reason of their making such customary payments more than that of travellers who fee Custom House Officials to get their luggage passed, or guards to ensure privacy in a railway carriage." This is simply unanswerable. In dimissing the "corrupt" Mamladars the Government of India laid stress on the paramount importance of purifying the public service; but he would be a bold man who would venture to assert that this object has been fully attained. The simple truth is that by removing the self-incriminated witnesses the Government has only got rid of those who came forward to help it to put an end to a wide-spread system of corruption, leaving untouched a majority of officials who have paid money for favours recieved, but who can safely defy Government to prove it. If it be a surprise that fervent and eloquent appeals like those quoted above have gone unheeded, it is a greater surprise still that Mr. Crawford has not been wholly acquitted of the charge of bribery on the ground that the only evidence against him was that of accomplices. To punish them on their own confessions and to disbelieve them as accomplices at the same time would have been a master stroke of policy and capital vindication of law and justice.

THE CALCUTTA CORPORATION AND ITS OFFICERS.

THE proceedings of last Thursday's meeting of the Municipal Commissioners of Calcutta fills us with serious misgivings about the future of the Corporation. The relation between the Commissioners and their Executive is daily growing more and more strained, and it is a surprise that work has not come to a deadlock already. There is an ill-concealed design somewhere to prove Self-Government a failure in Calcutta, the capital of British India, and that done failure would be presumed *a fortiori* regarding other parts of the Empire, including Bombay where eighteen municipalities are said to have been abolished by the new Governor by a stroke of the pen, for want of sufficient interest being taken by the ratepayers and Commissioners in their own affairs. Having regard to this our Commissioners, specially the elected portion of them, cannot be too watchful of their own doings as well as of those who are charged with the execution of their behests. The Executive, however, is unfortunately not in harmony with the deliberative body, but arrogates to itself a position not only derogatory to the position of the latter but absolutely baneful to its own efficient administration. The officers of the Corporation spoiled by the example and precepts of their late Chairman, seem to have formed an alliance for baulking their superiors. Foremost among these is their Health Officer, who, whatever his zeal, ability and honesty of purpose may be, is specially wanting in that strong common sense and tact which are the only guarantee of smooth and successful work in a mixed body like the Calcutta Municipal Board. Dr. Simpson who was not on the best of terms with Sir Henry Harrison in the Municipal chair, has evidently made up with him, now that he is out of it and in his knightly ex-Chief he finds a champion and supporter with whose mighty aid he hopes to cope with the demon of insanitation and the pagans that are said to seek to foster and cherish it. He is quite welcome to do so, so long as he keeps within the limits of sanitary fads alone. The position becomes critical as soon as he overlooks the land-mark between his function as a Sanitary expert and adviser of the Corporation and as the Executive head of its sanitary department, for the control, efficiency and rectitude of which he is responsible to the Commissioners, their constituents, the public and the Government. To do this has been the drift of his conduct specially of late. It is regrettable in extreme that the Commissioners should have frequent occasion of rupture with their Health Officer

and that officer should be so thoroughly incapable of ruling the unruly member—his tongue delegating its powers for the time being to a more sensible personage, the pen—as to be giving constant offence to those whom his duty should be to obey as much as to advise. Hardly before the "African Village" incident passed out of public memory the Health Officer takes upon himself to "deprecate" the doings of the Complaints Committee affirmed by the general body of Commissioners, in matters which do not relate properly speaking to sanitation of which Dr. Simpson is so zealous though thoughtless an advocate—but to departmental questions about the conduct of one of his subordinates.

The tempest of Thursday was not in the proverbial tea-pot but in —a—a privy. The *Englishman* and the *Indian Daily News* taking their cue from Dr. Simpson's supporters on the board have given a version of the story which, if strictly true, would disentitle the "dishonorable majority" to all public sympathy. Rank misrepresentation has, however, been made to take the place of argument and abusing the other side's attorney in the traditional way is supposed to be the most efficacious way of defending ones client. It is, therefore, necessary to examine the facts somewhat closely and see whether the charge of being obstructionists can be well brought to the door of those who at no inconsiderable sacrifice seek to serve their constitutents and check evils that may make the Municipality a bye-name for corruption and oppression.

THE OFFICERS OF THE CORPORATION AND THEIR SUBORDINATES.

THE question above alluded to arises out of the proceedings of the Complaints Committee, the operations of which Sir Henry Harrison not long ago described as "highly demoralising to the efficiency of the Municipal establishment" and which observation was practically allowed to pass unchallenged, with the effect that another officer calculating upon past immunity repeats the offence in, if possible, a still more aggravating manner. Either the officers in question or the Commissioners themselves are to blame for these unworthy escapades and once for all it is worth while to give the matter serious consideration, for the tinted glass of official and interested garbling is apt to deceive the best of visions. At the risk of being tedious, therefore, we give the following facts compiled by one who knows all about them :—

Sometime in January 1889 the occupier of premises No. 16 H 2 Sikderparah Street, first applied for the construction of a privy and there being long and unnecessary delay in sanctioning the same the owner renewed the application. No notice was taken of these applications till when the occupier again wrote on the 4th of March complaining of the delay. He was then informed by a memo of the Health Department, dated 18th March, "that as two sanctions could not be issued for one privy he must submit a joint application with Narain Dass Khetry" the owner. Thereupon both the owner and the occupier jointly wrote on the 3rd. May attaching a plan on scale; and the privies were sanctioned on the 13th March 1889. Thus the ceremony of 'sanction' itself took three months. The privies were constructed on the ground-floor just according to sanction but another small privy was erected on the top of these two sanctioned privies which was not included or mentioned in the plan or sanctioned by the Commissioners. The Inspector went several times during the construction and when the privies on the ground floor were completed very justly took objection to the small privy on the top floor. Whereupon the parties immediately closed it and turned the upper room to other uses and undertook not to open or use it as a privy. The Inspector to all appearances was satisfied with the closing up of the privy on the top floor and agreed to allow mehter service. Nothing was then said about the demolition of the room or that mehter service should not be granted unless it was demolished. All this took place within a month or two after the sanction. But mehter service was inexplicably delayed and no steps were taken by the Inspector to obtain sanction for the demolition. The parties being quite unable to ascertain the true cause of the delay again wrote to the Health Department for mehter service on the 2nd of September 1889. On the 10th September 1889, the Inspector, for reasons best known to him, first reported to his superior that the party received sanction for a double seated privy but he has constructed a three seated one and he (the Inspector) has not supplied mehter. Therefore the Superintendent of the Department directed the Inspector to serve the owner with a notice to demolish the 3rd seat constructed without sanction." The party was informed by an official letter from the department "that mehter service cannot be allowed as the privy has been constructed contrary to the direction forwarded." Nothing was mentioned by the Inspector about the closing up of the objectionable privy or its being turned into a room and his report was as if there was still a pirvy of an objectionable nature which justified the Inspector in disallowing mehter service. The order of the Superintendent upon these misleading facts was never communicated to the parties and they were at a loss to discern how the privies on the ground floor were constructed contrary to sanction. Therefore they again wrote on the 25th September 1889 and it was then that the Inspector reported about the closing up of the top privy. He however thought that the closing was a mere dodge to obtain service and recommended that the *extra room* should be demolished; whereupon the Officiating Superintendent ordered the Inspector to give the party 3 days to demolish the room and if he did not put the work in hand issue notice. This was on the 30th September. On the 12th October 1889 the party was required to demolish *the room* on the terrace which was supposed to be intended for an additional seat. The parties wrote to the office stating that they had closed the privy and again asked for mehter for the other privies. No notice was taken of this letter but *takid* was sent to the Inspector for action to demolish the room which had long ceased as shown above to be intended as a privy and which being a new room was used for other purposes. The parties wrote on the 16th and 21st October protesting against the order for demolition, whereupon the assistant Health Officer referred the matter to the Superintendent by a note of the 21st October :—"Is there any valid objection to allowing mehter service" The note was replied to on the 5th November that 'mehter cannot be allowed unless *the room constructed* above the privy is demolished." The party after being thus harrassed for more that 10 months sought the help of the Ward Commissioners and the case was placed before the Complaints Committee. A Sub-Committee was appointed who went to the spot and found the room to be anything but a privy. The Inspector sought to explain that the room on the upper floor *might* here-after be opened and used as a privy. The Sub-Committee thought this to be a most vague and groundless objection, and the Inspector was requested to keep watch and prosecute the party immediately if the room *was* used as a privy. The Sub-Committee doubted very much if the Corporation had power to deny mehter service for privies constructed according to sanction and approved by the Executive or to compel a house-owner to demolish a room however suspicious it might appear to be, so long as it is not used as a privy. The Sub-Committee under the circumstances recommended mehter service and the Complaints Committee approved of and confirmed their report.

The proceedings of the Complaints Committee were finally passed and confirmed by the general body of Commissioners at their Town Hall meeting and at a subsequent meeting of the Complaints Committee a resolution was passed to the effect that the Committee's resolution with proceedings be laid before the Chairman for taking such steps against the Inspector as he may think necessary for wrongfully withholding mehter service. The Chairman, Sir Henry Harrison, instead of himself going through the papers and deciding whether the Inspector was at fault or not sent it to the Health department as he was wont to do in all cases of complaints and the Inspector in his explanation gave his version of the case and saucily asked "would the Superintendent, Health officer or yourself (addressing the Chairman) approve of my supplying mehter to a privy constructed contrary to sanction." He supported his allegation by saying that his suspicion has been realised in as much as the room hasbeen used as a privy. Thereupon Sir Henry asked the Health Department to "report whether the shoot privy is actually being used as a privy." The Health officer instead of personally inspecting the place as he ought to have done in such a case, asked the Superintendent to "see this personally and give in report for Chairman". Here it may be mentioned that the Inspector (Mr. Leslie) is a relation of the superintendent, Mr. Vincent, who lives with him and was at his recommendation employed in the Municipality notwithstanding the fact that he had been convicted of high way robbery in the Maidan. The Superintendent reported that he had inspected the room when it was being used as a privy, whereupon the Health Officer wrote:—"Reflections of this kind on Inspectors, especially when undeserved, are much to be deprecated. It seems, as a matter of fact, that the Inspector was only doing his duty, and it will be seen from his report that he was right. The action of the Complaints Committee in these matters is not conducive to the encouraging of Inspectors to carry out their duties, which are at times anything but pleasant to the offending parties. I am sure it is not the object of the Complaints Committee to thwart an Inspector in the performance of his duties, and that they desire that everything shall be done to prevent and abate offences against sanitation." Sir Henry Harrison on receipt of this instead of disposing of the matter in the best way he could, placed the same before the Complaints Committee with all the remarks of the executive supplemented by his own, which were as follows:—"To SECRETARY.—Lay this before the Complaints Committee at their next meeting. I am very sorry to be in opposition to them, especially when I am so soon leaving the Corporation; but as noted by me on 22nd March, it is not right or proper to hold a subordinate officer responsible for what his superior officer upholds, and in this case the report shows that the suspicion of the Inspector was not vague and unfounded, but perfectly correct."

The Complaints Committee on reading the remarks of the Health Officer passed the following resolution "That this Committee regrets that the Health Officer should have made the remarks that he has in his Memo., dated 20th March, to the Chairman, and as the remarks are unjust and insulting to the Commissioners appointed to enquire into the matter, this Committee resolves that the Health Officer be requested to withdraw the remarks." The proceedings of the Complaints Committee came before the general body of Commissioners for confirmation on Thursday last when an acrimonious debate arose. In the course of the debate it was pointed out with great force by Mr. N. N. Ghosh that the version of the executive was assumed to be right and not the report of the Complaints Committee who had made careful enquiry and had again inspected the supposed "shoot" privy, after the Superintendent's report and found that it was in the same state and had never been used. There is evidently more at the bottom of the matter than any body cares to make public. Good sense prevailed among the Commissioners and inspite of all that the ex-Chairman could do by way of abusive eloquence or active canvassing, the resolution was carried by a crushing majority, as the result of the poll demanded by Sir Henry shows.

The most superficial consideration of the facts will satisfy any one, whose judgment is not wholly warped by Sir Henry Harrison's influence and that of the "honorable minority" whom his insinuations won over in last Thursday's meeting in a manner that does not reflect very great credit upon those concerned, that the offending Commissioners were more sinned against than sinning. The evident 'duty' of the Inspector and Superintendent was not to withhold mehter service, but to prosecute the offender as soon as the 'suspicious' looking room was used as a privy. It speaks volumes indeed that no such prosecution ever took place, though Municipal subordinates are notorious adepts in the art of prosecution. Dr. Mcleod himself an ex-Health officer of the Corporation, was constrained to admit that Dr. Simpson's observations were not in the best of tastes and were expressed in an objectionable manner. That is all what the Commissioners contend and it is wicked and idle to pretend that there has been any desire to hamper the Health officer's work. No body says that the responsible officers of the Corporation are not free to express their opinion, but the mode of expression ought to be becoming and respectful. Otherwise all discipline would be at an end and the Executive who fervently wish the Complaints Committee at the farthest end of the world would breathe freely again and have everything in their own way as in the good old pre '76 days when Justices were ruled and did not rule.

Sir Henry Harrison, whose speech has not been unfortunately reported, is said to have boasted of six hundred years' English training and bade that while Europeans talked of self-Government let no dog bark. Sentiments like these, if they did really emanate from Sir Henry, are not consistent with his *published* traditions of the past nine years, though they quite accord with what he said the other day in the Volunteer barracks. A member of the Board of Revenue, we suppose, need not be so careful as the Chairman of a popular institution; but even an exalted personage like a Member need not froth and foam in a manner that he was not accustomed to in the times past, just by way of warning that worser woes may await the Commissioners if only *he* will get a chance of inflicting them. The parting shot of Sir Henry for the

matter of that did more to bring about the unseemly squabble than Dr. Simpson's own thoughtlessness, for as Mr. Lee very properly and with great independence pointed out, the offensive expressions were meant for the private and aggrieved ears of Sir Henry. He was however loath to let this fine opportunity go of raking up the dying embers of animosity between the Corporation and its Health officer which he at one time fomented with great glee. Dr. Simpson's note need never have gone before the Commissioners; but when it did they were bound to take notice of it. The Commissioners in meeting assembled have now called upon the Doctor to withdraw his objectionable observations and it remains to be seen whether he will allow his own good sense to prevail or whether he will at the instigation of those who mean him and the Corporation no good add to the complexities of the situation which it is unpleasant to contemplate.

RAPID NEWS AND NOTES

HIS HIGHNESS the Maharaja of Durbhanga with his usual love of science and liberality has indented one of Edison's phonograph—the first that has been brought to the country—through Messrs. Smith Stanstreet & Co., and has presented it to Father Lafont. A successful experiment was made on Saturday last by the Reverend Father and those present were highly satisfied with the results.

WE are told that the Hon'ble Sir Henry Harrison has offered to the General Committee of the Calcutta Municipal Corporation for acceptance a large size photograph of his likeness as a memento of the nine years, during which he sat and transacted with them the business of the Corporation. The General Commitee have thankfully accepted the offer. What else could the poor people do? The General Committee and the Corporation have however, been effectually put to shame for not voting Sir Henry a portrait.

MR. HARRINGTON'S refuge incenerator at Sealdah is now in working order. Four furnaces are in work and one railway truck load of refuse is burnt every day by each furnace without the aid of coal. The ultimate success of the experiment is to be watched with great interest. Messrs Burn & Co's incenerator at Gobra is also in working order.

WE are glad to learn that Mr. Lambert, our energetic Police Commissioner, has been able to induce the authorities to light up some of the many filled up drains and ditches in the back slums of the town. The experiment has been tried in Ward No. 4 with the result that robberies which used to be committed under cover of darkness have been somewhat diminished. We trust the process of enlightenment will gather strength.

RUKHMABAI has set an excellent example to her sisters in all parts of the country. A Dacca girl is imitating her. The husband has sued for the recovery of his wife, or payment of the marriage expenses amounting to Rs. 1,100. The wife is accomplished and asks relief from the court on the grounds of her husband's poverty, ignorance, insanity, deformity, and habitual cruelty. She is said to be of cultured habits and refined tastes. Very likely.

THE passing of a Silver Bill at Washington mainly on the lines of Senator Jones's proposals of liberal scope, though not for the free coinage of the white metal, is now regarded as certain within three weeks. The immediate effect would probably be a rise of sterling exchange to nineteen-pence at least, with a gradual further rise of a penny as the difficulties in obtaining the amount of silver required by the States develop. The Republican Caucus of the House of epresentatives have adopted a substitute for the Caucus Bill which is substantially similar, except that it provides for the monthly purchase of 4½ million dollars worth of silver, certificates for which are to be redeemable in coin or bullion. It also provides for free coinage when gold and silver reach par.

THE British Cabinet at the present moment is anything but a happy family and a trifle may lead to their disruption. According to Reuter Mr. W. H. Smith and the majority of his colleagues in the Ministry, desiring to shelve the Irish Land Bill, Mr. Balfour threatened to resign. A special meeting of the Cabinet was consequently called to discuss the situation, when Mr. Balfour succeeded in bringing round the majority of the members in favour of his proposals. As a result the Land Bill has been placed in the forefront on the programme and the Licensing Bill last. Mr. Smith is said to be deeply offended by this movement, and has not attended the House since its re-assembly, his colleagues explaining that his absence was due to illness. Lord Salisbury is mediating with a view to restoring harmony in the Cabinet.

FOURTEEN male and three female Nihilists have been arrested in Paris, bombs and explosives being found at all their lodgings. It is believed that the prisoners are connected with a large and well-concerted plot to murder the Czar.

IT is rumoured that Mr. Parnell intends soon to retire from the leadership of the Irish party. A London correspondent writes about him:—"He has been comparatively happy lately in the absence of Mr. Dillon in Australia, and Mr. Healy, who has been making money at the "Bar" in Ireland; but his fiasco over the Land Purchase Bill has been a severe strain on the loyalty of his followers. The story is that he and Mr. Dillon are at daggers drawn on the Land Purchase question, that Mr. Davitt is backing Mr. Dillon, and that Mr. Healy takes the same view. Mr. Parnell is better in health, but with all the worry of his impending divorce case, and the irritation among his followers, his reign will be a short one, if popular rumour can be trusted."

THE results of the First Examination in Arts of the Calcutta University have at last been made public. The number of candidates passed in the first divison is 27, in the second division 183, and in the third division 879; total number passed 1089. The Presidency College furnishes the first and second boys of the year. The general results are what had been expected. About 25 per cent. were passed by the Examiners and 15 per cent more added by the moderators and the Syndicate. We anticipated these unsatisfactory results and suggested that there should be a fresh Examination instead of arbitrarily rejecting one of the papers. Some sense of responsibility ought to be felt by our Senators in these matters, for their decisions are not accepted quite as lightly as they are given. An unfortunate young man who was in all probability a victim of their mistake has committed suicide under the most distressing circumstances. While having little sympathy with foolish impetuosity like this we cannot help thinking that the case is deplorable in the extreme.

THE following is going the round of the papers:—"It is stated that a member of the Calcutta Society for the Prevention of Crime is to start shortly for England with the object of submiting a petition bearing about 50,000 singatures of the people of Bengal, Behar, and the N. W. Provinces, to the Secretary of State for India. The petition, we understand, is of no political kind." Is this a hoax?

BROTHERS Purna Chandra Daw and Hari Charan Daw of Jorasanko, sons of the late Babu Shibkrishto Daw, have founded in honor of their deceased parent's memory a splendid *Navaratna* at Bali, which compares favourably with the existing temples facing the river. The dedication ceremony took place with great *eclat* on Tuesday last, and we are glad to hear that due provision has been made for the maintenance of the institution. People in these days of enlightenment do not care to bury their wealth in "useless idolatry;" but to Hindus in general the multiplication of well-endowed and properly organised charitable institutions like these—for they are no less—must always be very welcome.

THE public service rendered by the Lahore *Tribune* in exposing the conduct of the Amritsar Police has met with ample recognition in Sir James Lyall's resolution on the case, which lately caused so great a stir. The Lieutenant-Governor has a long resolution in which he strongly reprimands Mr. Warburton for following a shameful mode of inspecting male and female suspects. The resolution however, says that the *Tribune's* account of the affair was exaggerated. While wishing that it was not so we fail to see how it could be otherwise, considering that Government with all resources had the greatest difficulty in getting at the correct facts of the case. We are thankful to Sir James for expressing his strong disapprobation of what had happened. His Honor has directed the Director-General of Police to prepare at an early date a circular order pointing out how the Registers of convictions can be revised in a legal and unobjectionable way and stringently forbidding the resort for such purpose to proceedings of the kind adopted by Mr. Warburton in the case!

THE *Englishman* regards Mr. Warburton's censure as an attempt to put an end to all his claims to reward for past service, after the manner of a man who dismisses his subordinates when they are entitled to promotion, and then takes them back as a favour on a reduced salary. A very charitable and just view of the case.

SIR Roper Lethbridge has not succeeded in getting his Select Committee appointed in the interests of the Uncovenanted Service, though Sir George Campbell was prevailed upon to withdraw his 'block'. Sir George's place was taken by Mr. O'Connor, a prominent Parnellite member, who has made it impossible for the Committee to be appointed at least during this session. People who are unable to judge of Mr. O'Connor's motives in taking up this attitude attribute it to the English Congress Agency influence. What truth there may be in this surmise is more than we can say. But if it is as powerful as it is in this connection supposed, the "probable collapse" which a contemporary announces of the movement in noticing a Madras appeal for funds may not after all be very near.

INDIGNANT at the success of the Congress delegates in England our Anglo-Indian contemporaries are naturally doing everything that could be devised for casting a slur on their work. The latest charge in this concern is that the Central News Agency sends out telegrams inspired by friends of the Congress. Supposing the story about the inspiration to be correct we fail to see how the delegates are to be blamed for it, and our contemporaries have not been able to show that a single thing has been reported which is not strictly true. The mail week after week brings equally enthusiastic reports of Congress meetings and surely it is not contended that the whole of the English press, including the Great *Times*, publish garbled accounts of the doings of our delegates for the special purpose of cheating Anglo-Indian papers, who claim to pay high subscriptions to the Central News Agency. One contemporary has quite a Jeremiad about the insufficient support that the Agency receives, which probably accounts for its turpitude. In this some foresee fresh ascendency of Baron Reuter.

THE Rungpore drainage work is approaching completion and will probably be inaugurated by His Honor the Lieutenant-Governor in September next. Nearly twenty-nine thousand rupees have been subscribed towards the joint drainage fund and Mr. F. H. Skrine, the Chairman of the Fund, now appeals for additional donation to meet the cost of bridges and sluice gates.

MR. H. J. S. COTTON has been appointed to the Bengal Legislative Council, in the place of Mr. Peacock.

IN the House of Commons on Tuesday Sir Richard Temple presented several petitions from Madras in favour of the adoption of the elective principle in the Indian Councils. It was Sir Richard Temple that gave Calcutta its first elective Municipality which Anglo-Indians of the present day so much deplore. We are not surprised to find in Sir Richard a strong friend of representative government.

AS in India so in Europe is Lady Dufferin working with unwearying energy in the cause of Female Medical education and relief. Her ladyship has written a long letter to the *Times* again appealing to the British public for help in carrying out a work which has for its object the diminution of suffering among millions of women and children.

WE are sincerely glad to learn that His Honor the Lieutenant-Governor is determined to get at the truth of the Indigo disputes of Jessore. In this view His Honor will depute a trustworthy officer to report specially upon the matter, after which there is no doubt it will be thoroughly considered by His Honor. In the meantime Mr. Luson has been transferred from Jhenida.

MR. E. H. SOLOMON, who was formally committed to the Sessions on the charge of forgery at the instance of the Bank of Bengal, is being further prosecuted by the Hong Kong and Shanghai Bank on a similar charge. It is apprehended that Mr. Jackson who was to have defended him in the Sessions Court may not be here in time for the purpose. The Charterd Bank fraud case also is proceeding, and though Babu Shama Churn Sen has not yet been arrested, his son Babu Abinash Chunder Sen is being prosecuted for aiding and abetting his father in respect of the fraud, as a member of the firm of Messrs. Sen and Brothers, who at one time had extensive dealings in jute.

THE Governor-General in Council has authorised the members of the Board of Revenue to exercise generally throughout the territories subject to their control all the duties, powers, and authority which are vested in the Board collectively in respect of the Deparments detailed below:—The Hon. F. M. Halliday will exercise the powers in the Department of Land Revenue. This includes revenue, survey, and settlement, land resignation, land improvements, the sale or lease of waste land and Government estates, the management of wards and attached estates, the collection of cesses, the realisation of arears of revenue, and the recovery of public demands, rent suits, embankments, pensions, the examination, enrolment, &c., of revenue agents, putni sales, and the supply of provisions for troops. Sir Henry Harrison, Kt. will exercise the powers in the Departments of Miscellaneous Revenue. These include excise, assessed taxes, salt, opium, customs, stamps and stationary, tolls and canals, the partition of estates, and the acquisition of land for public purposes.

THE rate-payers of Ward No. III met in strong force on Sunday before last at the house of Babu Tarachand Guho, in Musjidbari Street, to establish an association for watching their interests, specially in connection with the forthcoming assessment. The chair was taken by Babu Abhoy Churn Guho and the following resolutions were passed. (1) "That an Association be formed for the purpose of protecting the interests of ward No. 3 on the eve of the assessment of house property in that ward. (2) That an executive committee be appointed for the purpose of giving effect to the objects of the Association. (3) That Babus Sitanath Dass and Haripada Ghosal be respectively appointed solicitor and engineer of the Association. (4) That the executive committee be authorised to call for and collect subscriptions from the ratepayers of the ward, the minimum amount of subscription being one rupee." We wish each ward should have a similar association of its own.

MR. JINSIWALA'S recent lecture at Bombay regarding the relative position of Hindu and English women has caused not a little displeasure to the community unfavourably alluded to. For ourselves we do not see why the professor need have gone out of his way to delineate English society in a manner that might give offence or why he should have to tell his audience that he is a choleric disciplinarian, given to scolding and beating his wife for splitting flour in the drain. English books and English papers are not always the safest index for studying English society, and there are stronger arguments than those derived from mere reading to establish the inadvisability of Hindus imitating Europeans wholly in the education and treatment of their women. Filthy matters drawn from Police reports or obscene novels will never compromise any society they refer to.

ANY long imprisonment of the Duke of Orleans was never seriously contemplated by the French authorities, and if it was contemplated it is more than doubtful as to whether the nation with all its republican notions would tolerate it. The Duke has now been pardoned and conducted to the frontier.

THE Agricultural Conference, that will be held at Simla next October, is expected to be very successful as all the Provincial Governments except Burma will send representatives to it. What the measure of success is to be is little known to the public and it will be known still less when the time comes for it. Burma which is busy improving and economising its internal resources has evidently taken a wise step in determining to have nothing to do with agricultural and other fads for the present. But there is evidently some better official explanation for Burma thus keeping away from the high Counsels of Simla at the fag end of the season.

A SIMLA telegram informs us that Subadar Sheik Imdad Ali Bah, senior Native officer of the Viceroy's Body-Guard, has been appointed an A. D. C. to the Viceroy, *vice* Ressaldar-Major Nawab Mahammed Afzal Khan, C. S. I., Bahadur, of the 11th Bengal Lancers, who is appointed Honorary A. D. C. The Nawab whose commission dates back to November, 1864, was formerly the British Agent at Kabul, and was also Orderly to H. R. H. the Prince of Wales during his visit to India. This fresh honor and mark of confidence shown to the native army will no doubt be highly appreciated.

THE pruning of the Simla travelling allowances has naturally evoked dissatisfaction in the official circles affected thereby and there were several memorials to the Government on the subject. The memorialists and their sympathisers are now told that the Government is unalterable in its decision.

THE Simla-Kalka Railway scheme makes little headway due very much to the desire of its promoters to get as much out of Government as possible. Government which *would* go to Simla for all that the world may say, was good-natured enough to patronise the scheme, because railway is a better mode of travelling than that now obtaining and because *possibly* in the future it might be a little less expensive, which ought to be very consoling to the rate-payer. The Railway Company sees its advantages in quite a business-like way and wishes to charge high rates and wants a guarantee that is considered prohibitive. It may safely, however, be taken that there is little chance of the scheme falling through owing to these slight misunderstandings. As for the Government undertaking the line on its own account, it is all moonshine.

THE Madras Small Cause Court Bill will after all be taken in hand this month, and the delay in its introduction is said to be due to the local Government and High Court not being able to agree as to exact terms of the measure, which will be a serious infringement of the existing jurisdiction of the High Court. The Chief Justice of Madras and the local press have protested against the introduction of the Bill, and it is said that the Government of India has been most hasty in the matter, and opened itself to a suspicion that it wanted to pass the Bill with as much secrecy as haste, and the public were actually kept in the dark as to its exact provisions. Such of the High Court Judges as had seen the Bill are against it, though the Bill will afford relief to the High Court in the original jurisdiction; on the other hand it will increase their appellate work considerably.

THE inconvenience and danger caused by "horse-breaking" in the very heart of the town have been so forcibly brought to public notice of late that the authorities should lose no time in checking the evil. Not long ago Mr. Lee, the Chairman of the Corporation, had a bad accident in the Free School Street, and on Tuesday last another accident of a far more serious nature occurred in Guru Prasad Chowdhury's lane. It appears that Babu Bidhu Bhusan Mukerjee, head Record-keeper of the Calcutta Small Cause Court, was having his morning tea outside the open varanda of a friend's house when an unbroken horse, driven past, ran against him bodily, yoke and all, putting the unfortunate gentleman to instant death. There is to be an enquiry into this most deplorable accident, and we trust that the enquiry will be followed by the most stringent regulations regarding horse-breaking in our streets. When parts of the *maidan* are expressly available and set apart for the purpose it is a shame that lazy "breakers" should do just as they please and have crowded thoroughfares all to themselves. In the Dhurmtolah Street, which may well be called the "Livery Stables Street," are to be seen exciting scenes every day about which the only wonder is that they do not oftener end fatally. Apart from the sanitary point of view it may well be asked why these stables should not be removed to distant Suburban places where the danger and inconvenience may be the least. Some stable-keepers have suburban establishments as a matter of fact and these ought to be utilised most for breaking purposes. An unbroken horse should under no circumstances be allowed to be driven in any crowded thoroughfare.

LOCAL.

INCOME TAX.

To His Excellency the Most Honorable HENRY CHARLES KEITH, Marquess of Lansdowne, G C.M.G, G. M. S. I., G. M. I. E., Viceroy and Governor General of India.

The Humble Memorial of the Calcutta Trades Association.

HUMBLY SHEWETH—That the attention of your Memorialists has been drawn to a Circular which has been issued by the Collector of Income Tax to several Firms, calling on them to furnish a list of the persons, Firms or Companies who consign goods to them for sale; and, further, to send in a return showing the profits upon such consignments which are presumed to be taxable in India.

Your Memorialists are unable to understand how the word "Agent" used in section 42 of the Income Tax Act can be employed to indicate the agent of a manufacturer, and they respectfully submit that it could never have been the original intention of the Legislature that the term should be so construed.

Your Memorialists cannot conceive that such an important principle as the taxing of a foreign manufacturer for his goods sold in India could have been made to depend upon the accidental and secondary meaning of a term used in the Act. The question is so important and surrounded with so many difficulties and the value of the matter so vast, that your Memorialists are strongly of opinion that if it had been the intention of the Legislature to have made such classes of goods amenable to the Act, the question would have been specially dealt with; they believe that the principle now first evolved in India is unknown in any system of Income Tax.

Your Memorialists are sure that it is wholly impossible for an agent or dealer in India to form even an approximate idea of the profit or loss made by the manufacturer on any consignment, and the tax, if persisted in, would eventually come to be based upon the gross or selling price, and your Memorialists consider that, if it is absolutely necessary to levy a tax under a scheme of which the prices of imported

goods should be the basis, it would be a far more satisfactaory arrangement to levy imposts in the form of a general import duty than in that of an Income Tax irregularly assessed on erroneously assumed profits.

Your Memorialists desire to call special attention to para. 2 of the Collector's Circular. It is there stated that, in the event of the agent being unable to state the profit on any consignment, he is to furnish the Collector with a return of the gross proceeds realized by him on account of each consignor during the financial year 1889-90, "a percentage of which, varying accoding to the circumstances of each case, will be held to be profit." It is hardly necessary to point out that the adoption of the line of proceeding here indicated' in which no distinction is proposed to be made between the actual cost of goods and the value realized for them' and in which no account is likely to be taken of the numerous other considerations entering into the determination of profits and losses on sales, would be fraught with wrong and injustice.

In fact it seems to your Memorialists that the course proposed to be followed, will in practice result in a certain percentage of charge being levied as a matter of course on the gross realizations of all consignments independently of the question of any profit on them having been realized. In such case it must follow that the charge so made will virtually be, barring the difference in name, an arbitrary duty on a particular class of importations with the disadvantage of the duty being levied on goods which are free under the existing Customs tariff

In this view of the matter the question would necessarily arise, why consignments sent out on venture should alone be subject to such a charge, whereas other importations should be allowed an advantage over these in exemption from the charge in question. A consignor at home will find it hard to discern why he should be mulcted in a charge for the goods he exports on his own account, and on which he has to run the risk of incurring loss, when the goods he sells to a buyer in this market are not, on being imported here, brought under the operation of the same law, specially when the buyers of the two classes of importations are of the same standing, *viz.*, retail dealers.

The Income Tax Act provides under section 5, clause *d.* that the "profits of a Shipping Company incorporated or registered out of British India, and having its principal place of business out of India, and its ships ordinarily engaged in sea-going traffic out of Indian waters," shall be exempted from the Tax. Your Memorialists would respectfully submit that as it is admitted to be impossible to deal with the business of shipping for purposes of taxation, it is as impossible to assess manufacturers having their place of business out of India (the profits of their business being liable to the taxes of the country in which they carry on business), nor can they be expected to contribute to the revenues of a country in which they have no direct interest beyond that of ordinary trade.

Your Memorialists beg respectfully to submit that, after the Act has been in operation for over five years, it is most undesirable for Government to wish to extend its scope in the manner indicated in the Circular; such a step if enforced would cause the greatest dissatisfaction. The Act was framed and acquiesced in by the community in a time of financial difficulty which has happily passed away, and your Memorialists are of opinion that, instead of increasing the tax, the time has come when it should be removed altogether.

The experience which the community has now had of the working of the Act confirms the opinion which the Trades Association has held from the first that tax is wholly unsuited to the conditions of life and trade in India. The inquisitorial nature of the system of working the Income Tax Act is becoming a serious evil, and is creating constant irrtation and a growing feeling of repugnance to the Act.

Your Memorialists, therefore, humbly beg that Your Excellency will see that the Government of India Resolution No. 5441, Department of Finance and Commerce: dated 23rd October 1819, touches a subject surrounded by many difficulties: that it would in operation affect the interests of importers unequally, and that there is undoubtedly some ground for apprehending that it will entail serious hardship on consignees and consignors generally; and that under these circumstances Your Excellency will be pleased to issue orders for the withdrawal of the Resolution referred to.

And your Memorialists as in duty bound will ever pray.

H. T. OTTEWILL, MASTER,
for and on behalf of the Committee and Members of the Calcutta Trades Association.

Calcutta. May 26th 1890.

PARALLEL LINES.

EVERY student knows that in close reasoning parallel lines of thought are laid down and deductions educed.

It is not our purpose at this time to enter into a learned discussion, and we have drawn the above visible lines simply to bring them prominently before your eye, and to ask what they represent to you.

A railroad man to whom we showed them, said, "To me those four lines represent a double-track railway."

A doctor replied to the same interrogatory, "The lines are to me the large arteries and veins lying alongside each other in the human body."

As will be observed, the same lines to either gentleman suggested different lines of thought, as both looked at them through eyes accustomed to see only that which for the most part occupied their attention. To the writer, both answers put an old truth in a fresh and original light.

As every intelligent man or woman knows, the blood of every living persons flows with almost railway speed through the arteries, forced by that wonderful engine, the heart. Fromthe arteries it is side-tracked through the capillaries and veins, and every drop of blood goes through the kidneys for purification no less than 2,500 times every twenty four hours. If the kidney be diseased, the impurities of the blood containing the worn-out tissues and deleterious acids are not drawn out or excreted as Nature intended, but continually pass and repass through every fibre of the system, carrying death and decay with every pulsation. Unless remedied the heart becomes weakened, the lungs trying to do double work break down, the liver becomes congested, the stomach refuses to digest food, and the result is a general break down.

Why?

Because the kidneys, the sewers of the system, are foul and stopped up, and the entire blood becomes nothing more nor less than sewerage.

Now, is it not criminal, nay, suicidal, to allow such a state of things to continue when a simple remedy is within your reach, known for a certainty to do as represented, which will open the closed pipes of the kidneys, allow the effete matter to escape, relieved the overworked heart, lungs, and liver, cause a healthy appetite, put the bloom of health in your cheek, the dove of hope in your breast, and the light of life in your eye?

You already have divined the remedy we have reference to; its praise is universal, its influence world-wide. Do not allow prejudice to blind you to your best interests, but to-day procure Warner's "SAFE" Cure, which can be procured at the Bazaars and of all chemists, at 10s. 6d., 4s. 6d., and 2s. 9d. per bottle, and be put on the straight road to rugged health and correct living.

Our parallel and closing lines to you are, take our advice and your experience will justify you in thanking us for bringing under your notice a remedy without parallel.

Extract.

THE WEALTH OF INDIA AND THE HINDRANCES TO ITS DEVELOPMENT.

An address on the subject of the wealth of India and some of the hindrances to its development was delivered to the members of the Manchester Chamber of Commerce on May 5th.

In opening the meeting the Chairman explained that Mr. Birkmyre was a well-known manufacturer and merchant, who had been largely connected with India for many years.

Mr. Birkmyre, who was well received said that little had been said concerning the wealth of India. *Prima facie* a country must be wealthy which sustained with the aid of a poor law 250 millions of the human race. Moreover a country which possessing 1½ million square miles, had the ability to support one-fifth of the estimated population of the entire world could not be otherwise than wealthy. By those who held that it was the fewness of wants and not the extent of possessions which constituted wealth India must indeed be regarded as wealthy. A country which paid for and received annually 20 to 30 per cent. of the entire production of the precious metals, could not be said to be poor. Moreover, a country which, in addition to the absorption of such a large proportion of the precious metals, received in increasing quantities articles of luxury such as precious stones, spices, corals, &c, could not be said by any stretch of the imagination to be getting annually poorer. Judging from the extent of her national debt, India might be said to be a wealthy country; for although it totalled largely yet it was balanced by revenue-earning assets equal, in the opinion of many good Judges, to the total extent of the debt. This was all the more extraordinay when it was remembered that India had paid every farthing of her conquest, and continued to pay for an extensive military occupation, and that in addition thereto she had paid for many fruitless frontier wars, and had assisted the United Kingdom in many of her wars. There had also to be borne in mind the great pecuniary losses which famines had entailed on the country, and the uncommercial, he had almost said stupid, methods by which India had attained her assests. When the country had emerged from these ordeals all but free of a national debt, it was surely a proof if not of wealth, at least of an elasticity of resource which except in America was without a parallel in the history of any other country. That India in common with every other country, was afflicted with much poverty could not for one moment be denied. In India as elsewhere, there were, alas, too many who fell in fortune's strife. It was easy to paint with dismal tints the picture of the poverty of a nation, but this was very different from solving the problem. He often thought how well it would be for India if those whose services she paid for were to exert all their energies in attempting to solve this problem, rather than in dwelling continually, in season and out of season, upon her poverty. Certainly wealthy as India was there was room for still greater prosperity. The economic laws relating to the national wealth of all countries were alike. They were as much the law of nature as was the law of gravitation. He could not but think that had those responsible for the Government of India applied with courage those laws, India to-day would have been a much more prosperous country. It would be an insult to the understandings of his audience to say that the amount of silver and gold in a country was but a small index of its wealth. The one source of all wealth in every country was labour, and in respect of this the only true source of wealth India stood supreme. The gate keeper of a factory in India received 12s. per month with which he could support himself and family, and start as a money lender. The gate-keeper of a factory in Scotland received 70s to 80s per month upon which he barely managed to exist, when the labour of the gate-keeper in India was sold in the markets of the world, how great was the pre-eminence of India! It was the selling of this labour in India and in the markets of the world and with it the sale of the products upon which this labour was expended, which constituted the wealth of India with one notable exception to be referred to later on. There also existed in India one condition which was essential to the creation of all national wealth, *viz.*, complete security to person and property, and if this security was secured at a moderate cost, the season was that the genius of the race was not military. If it were otherwise, it was impossible to conceive that 70,000 foreign troops could control 250 millions of the race. The genius or leading characteristic of the race was industrialism—a desire to improve their condition, willingness to work in order to create or to become wealthy. This leading characteristic was the one bond of sympathy which united the many nationalities, castes, and creeds of India. The people travelled enormous distances in search of employment, and when they obtained it their one idea was to save money so as to retire to their native villages and spend the evenings of their lives. In these and many other ways

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—ITS UNEQUALLED EFFICACY IN CONSUMPTION.—Allen G. Chattaway, Esq., District Medical Officer Leominster, testifies, as follows, to the unparalleld efficacy of this celebrated Oil in the treatment of Consumption:—"Having for some years extensively used Dr. de Jongh's Light Brown Cod Liver Oil; both in public and private practice, I have no hesitation in stating that its effects are very far superior to those of any other Cod Liver Oil. Nearly four years since, two cases of confirmed Consumption were placed under my care. In both, the lungs were a mass ef tubercular desposit and every possible souud to be heard in Phthisis was present. The sole remedy employed was Dr. de Jongh's Light-Brown Cod Liver Oil; and now the patients are strong and fat, the diseased (abnormal) sounds nearly inaudible; and in the one case (male), hunting, fishing, and shooting are freely indulged in, the patient expressing himself quite capable of undergoing as much fatigue as any of his fellow-sportsmen." Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pints, pints, and quarts, with his stamp and signature and the signature of his sole consignees on the capsule and the label under wrapper, by all chemists druggists and store-keepers. Sole Consignees Ansar Harford & Co., 210, High Holborn, London.

they showed that wealth creating and conversative faculty which was common to all civilized countries. This led him to consider what were the obstacles which retarded in India the development of that faculty. Famines had undoubtedly retarded the progress of India, but they were occasional and not ever present factors. The case with which India had surmounted those dreadful trials, was to his mind a proof of the elasticity of her resources. She was almost exclusively an agricultural country. A famine meant at the almost total cessation of employment, yet the Famine Commissioners reported 15 per cent as the maximum number likely to be in receipt of relief in the worst months and about 7 to 8 percent, as the average likely to require continuous relief for one year. Where such a calamity as the almost total cessation of employment to happen to this country a much larger proportion of our population would require assistance, and under such circumstances our death-rate would exceed that of India. The social and religious system of the people, the large sums which their customs necessitated being spent on such occasions as funerals, and marriages, as also the rapacity of the money-lender, tended to keep the people poor. The increase of the population was no barrier to the development of India. England during the eighteenth century maintained 10,000,000, of a population, whereas England during the fourteenth century sustained but 2,000,000, and it would be found that the economic laws relating to the increase of population were identical in both hemispheres. If the Natives of India were unsettled or roving in their habits—if they were unwilling to work beyond the satisfaction of their immediate wants,—then the pressure on subsistence would be great; but so long as the ncrease of population continued to be a wealth-creating factor and so long as the country possessed almost limitless latent resources upon which to exercise this wealth-creating faculty, nothing but good could arise from an increase of population. We were told at one time that India was being retarded by the abundance of gold and the possibility of silver b coming dear, and at another time by the scarcity of gold and the plethora of silver. At the moment the chief obstacle, in his opinion, to the development of the wealth-creative faculties of the Indian race was the extraordinary action of those responsible for its government in withholding their consent to the development of the country, for the reason that they considered it unsafe to borrow in gold for revenue-producing works whilst the interest was earned in silver, as if the currency performed any other function than that of the medium of exchange. It was the produce called into existence by the expenditure of gold which would pay for the interest, and it would be absolutely safe to borrow in gold for productive works, or in fact in any other metal, even if India had no currency at all. In short, there was no economic heresy which had retarded Western civilisation which had not found a congenial home with those responsible for the development of India. The exception he referred to at the outset, when he said that India had everything which constitutes the wealth of this kingdom except one thing was the ever present characteristic of the weak executive faculty of the race. They were admirable administrators or copyists when placed in a groove, but they lacked the faculty of adapting themselves to the ever-changing requirements of new developments. The individual had his place fixed for him in society by the rigours of caste, and thus his individualism was lost in that of the community, which, in its turn was lost in looking to Government. Their lack of self-reliance, their weak Executive ability, largely neutralised their wealth creating faculty. An illustration of this was afforded by the fact that when we acquired the country it was all but destitute of communications, so that the inhabitants were practically prohibited from selling to each other. The paramount power in India was and always had been the Government, whereas with their strong Executive faculty the Western races were themselves the centre, and the Government was but the organ of their wishes. The good qualities of the race—their patience, their courtesy, their contenment—all accentuated this weak Executive ability. There was nothing like what we understood by dissent in their religions, nor was there even the restless ingenuity to discover new and improved methods so typical of Western races. It was easy to criticise, but not so to suggest a remedy and to defer the development of India until a remedy had been found for this national weakness would mean deferring that work indefinitely. It had been well observed that the conditions of a race could be altered, but not its characteristics, and he did not think it was ever necessary in this case to make the attempt to alter this characteristic, for had we not as a nation assumed Executive power in India? If, having taken upon ourselves that responsibility, and India had suffered since we took possession from the want of Executive ability, whereby full and free scope had not been given to the wealth-producing faculties of the race, the fault clearly lay with the Executive which the House of Commons had imposed upon the country. (Hear, hear) It was upon that Executive we must concentrate our attention if we desired India to become wealthy and to take her rank amongst progressive countries. The House of Commons was the Executive not only of this country but of India, and the manner in which that House discharged its duty towards India did not command the approval of those who were interested in the subject. During some sessions the conservancy of some of the London parks received more attention in that House than the concerns of India. That country had hitherto been considered the poor relation of the Empire, and as such required a Council of specialists to direct its affairs. So they had the Executive of India practically delegated to officials who were supposed to understand the special requirements of the country. As there was no inherent difference between the wealth-creating factors of the East and West, so there was no essential difference in the official nature or disposition. He asked them to imagine the House of Commons so callous to, public opinion that they devoted but one night in a session to the affairs of this country and that during the discussion there was great difficulty in finding a quorum. Imagine further that the rest of the business was delegated to a few officials. They would, under such circumstances, find that the subject of pay, pension, and promotion would be the first to receive paramount attention; there would probably be no check on the proved capacity of the officials, and an unwillingness to submit thier action to the healthful influence of public criticism. There would be a great reluctance to adopt improvements, and recurring financial scares, the remedy applied to which was the stoppage of works likely to be remunerative as if the true way to make amends for contracting a bad debt was to incur another. They would find also great courage to borrow for millitary purposes but timidity to borrow for peaceful ones. The whole training of officialism tended to stationary habits and to consider its duty as only to represent order, the consequence being that it did not take the lead in public questions. No worse body of men could be found for developing the weak Executive faculty of a race. If they considered the means now placed at the disposal of the Executive of India for improving communication in the country and remembered that they were all agreed as to the paramount necessity for improving that communication he thought they would agree that the present Executive were not a white better than the one we found there. He gave two instances of what he called their feebleness. When a trunk road was made to Nagpore, it had the effect of enabling farmers to double their prices for produce, and the approach of a railway nearly doubled them again. If any discovery had been made here which would have had that effect there would have been an association of capitalists to put the whole agricultural interests in possession of it; but in India there was no efforts made worthy of the name to enable producers to obtain better prices. The other instance was that although all classes in India were interested in agriculture the Executive relegated it to the minor scientific departments. How different it was in America. It was beyond all doubt that if the Indian farmer, provided with good roads and communications, were able to sell his produce freely the money received for it would return to this country, in an increased demand for our goods. It was possible to develop our trade with India to such an extent as to enable us to bid defiance to all the hostile tariffs of our neighbours and the colonies. He feared that, unless this country could be aroused to take an active interest in India the present state of things in that country could not improve. India ought to be treated as an integral portion of the Empire. It was so recently when Russia threatened her frontier. With how much more reason should it be so viewed in relation to all those peaceable economic questions which were common to all countries. (Applause.)

The Chairman said he thought it would have been well if Mr. Birkmyre's address, and particularly what he had said about the wages of the factory gate-keeper here and in India, could have been heard by some of the eight-hours-a-day gentlemen who were demonstrating on Sunday in Hyde Park. He would like to put it to those gentlemen how the competition could be carried on in this country with such a difference of wages. This, perhaps, was outside the subject, but he could not help making the remark.

Mr J. A. Beith moved a vote of thanks to Mr. Birkmyre for his address, and in doing so emphasised the importance of providing additional railways in India, as suggested by Mr. Barkmyre. He characterised as insane idea that such works should be left to private enterprise. The question must be dealt with by the Government. He hoped that no question such as the difficulty connected with the currency would blind us to the urgent need of carrying out such improvements as Mr. Birkmyre pointed out.

Mr. Barclay, in seconding the motion, said he thought that in his remarks with reference to the currency Mr. Birkmyre had spoken very much against the current opinion in Lancashire. (Hear hear)

Government Notifications

Calcutta Gazette.—*June* 4, 1889.

GENERAL.—Babu Ram Anugrah Narain Singh, Deputy Magistrate and Deputy Collector, Chumparun, is transferred to the Sudder Station of the Gya District.

Babu Khetter Mohun Mitter, Deputy Magistrate and Deputy Collector, on leave, is posted to the Sudder Station of the Monghyr District.

Mr B C Seal, District and Sessions Judge, Bankura, is allowed leave for one month under Articles 291 and 308 of the Civil Service Regulations, with effect from the 25th instant.

Babu Purna Chunder Bysack, Temporary Deputy Magistrate and Deputy Collector, Culna, Burdwan, is allowed leave for twenty-six days, under Article 291 of the Civil Service Regulations, in extension of the leave granted to him under the order of the 15th April last.

Mr Baroda Churn Mitter, Assistant Magistrate and Collector, Serampore, Hughly, is appointed to act, until further orders, in the first grade of Joint-Magistrates and Deputy Collectors, with effect from the 16th April, 1890.

Babu Nobin Chunder Sen, Sub-Deputy Collector, Dacca, is allowed leave for one month, under Article 291 of the Civil Service Regulations, with effect from such date as he may avail himself of it.

Babu Narain Chunder Sen, Temporary Deputy Magistrate and Deputy Collector, Backergunge, is allowed leave for fifteen days, under Article 273 (a) of the Civil Service Regulations, with effect from the 10th proximo, or such subsequent date as he may avail himself of it.

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Mr W H Thomson, Deputy Magistrate and Deputy Collector, Giridih, Hazaribaugh, is allowed leave for one month, under Article 291 of the Civil Service Regulations, in extension of the leave granted to him under the order of the 24th March last.

Babu Mohini Mohun Chuckerbutty, Deputy Magistrate and Deputy Collector, Chittagong, is allowed leave for ten days, under Article 291 of the Civil Service Regulations, with effect from the date on which he availed himself of it.

Babu Koylash Gobind Das, Temporary Deputy Magistrate and Deputy Collector, Rungpore, is transferred to the Sudder Station of the Bogra District.

This cancels the order of the 23rd ultimo, transferring Babu Bhobotosh Bannerji, Deputy Magistrate and Deputy Collector Rungpore, to Bogra.

Babu Harendra Kumar Ghose, Temporary Sub-Deputy Collector, on Excise work, Bhaugulpore, is allowed leave for fifteen days, under Article 273 (a) of the Civil Service Repulations, with effect from the date on which he availed himself of it.

Babu Nabin Krishna Bannerji, Deputy Magistrate and Deputy Collector, Diamond Harbour, 24-Pergunnahs, is allowed leave for seven weeks, under Article 291 of the Civil Service Regulations, with effect from the date on which he may be relieved.

Mr Baroda Churn Mitter, Officiating Joint-Magistrate and Deputy Collector, Serampore, Hughly, is transferred to the 24-Pergunnahs, and is appointed to have charge of the Diamond Harbour Sub-Division of that District, during the absence, on leave, of Babu Nabin Krishna Bannerji or until further orders.

JUDICIAL :—Babu Srigopal Chatterji, Munshiff of Manickgunge in the District of Dacca, is vested with the powers of a Judge of Court of Small Causes for the trial of suits cognizable by such Court up to the value of Rs. 50 within the local limits of the Manickgunge Munsiff.

The following gentlemen are appointed to be Honorary Magistrates of the Srinuggur Independent Bench in the District of Dacca, and are vested with the powers of a Magistrate of the third class—

Babus Ram Kumar Rai, Raj Chunder Bannerji, Hara Lal Bose, and Anandamoy Mustafi.

The following gentlemen are appointed to be Honorary Magistrates of the Maldah Sudder Bench, and are vested with the powers of a Magistrate of the third class—

Gossain Chunder Skhur Gir and Babu Akhoy Nath Roy.

The Lieutenant-Governor accepts the resignation tendered by Gossain Mohendra Gir of his appointment as an Honorary Magistrate of the Maldah Sudder Bench.

Babu Rajani Nath Ghose, Munsiff of Diamond Harbour, in the District of the 24-Pargunnahs, is appointed to be a Munsiff in the District of Cuttack, to be ordinarily stationed at Jaipore, and is vested with the powers of a Judge of a Court of Small Causes for the trial of suits cognizable by such a Court up to the value of Rs 50 within the local limits of the Jaipore Munsiffi.

Babu Gopal Chunder Bannerji, Munsiff of Jaipore in the District of Cattack, is appointed to be a Munsiff in the District of the 24 Pargunnahs, to be ordinarily stationed at Diamond Harbour.

Babu Nobin Chunder Ganguly, Subordinate Judge, Tipperah, is allowed leave for one month, under Article 306 (b) of the Civil Service Regulations, in extension of the leave granted to him under the order of the 25th April, 1890.

Under the authority vested in him by the final clause of Section 357 of the Code of Criminal Procedure, Act X of 1882, the Lieutenant-Governor empowers Mr. Tahiruddin Ahmed, Assistant Magistrate, Pubna, to take down evidence in criminal cases in the English language.

Under the authority vested in him by the final clause of Section 357 of the Code Criminal procedure, Act X of 1882, the Lieutenant-Governor empowers, Dr. K. D. Ghose, and Babus Avinash Chunder Mitter, Hari Das Pal and Bidhu Bhusan Bannerji, Honorary Magistates of Khulna, to take down evidence in criminal cases in the English language.

The following gentlemen are appointed to be Honorary Magistrates of the Howrah Bench, and are vested with the powers of a Magistrate of the third class:—

Mr. W. R. Steele, Revd. A. N. Rolfe, Mr. W. Jordon, Mr. A. B. Langhan, Mr. K. J. Guzner and Babu Umbica Churn Ghosal.

The Lieutenant-Governer accepts the resignation tendered by Munshi Sultan Mahomed of his appointment as an Honorary Magistrate of the Cuttack Bench.

The Lieutenant-Governor accepts the resignation tendered by the following gentlemen of their appointment as Honorary Magistrates os the Howrah Bench:—

Mr. W. H. Norman, E. Fraser, Babus Matilal Chowdhury, Nobin Chunder Bannerji, Khetter Mohun Bannerji, and Khetter Chunder Dass.

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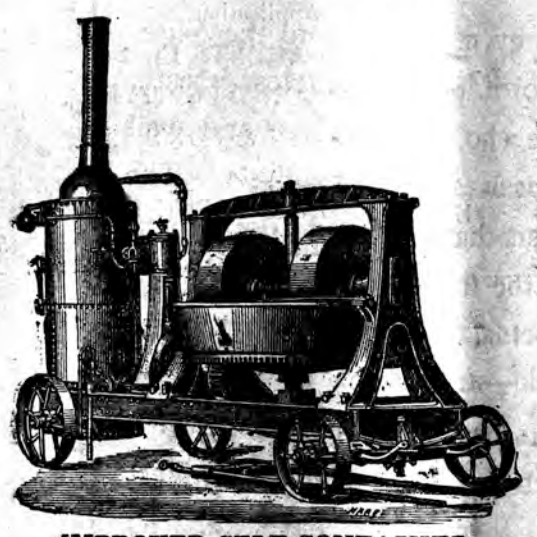

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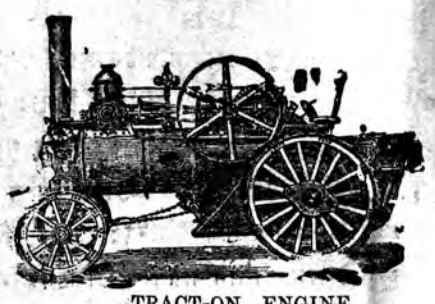

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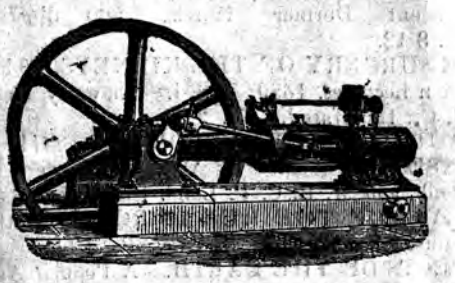

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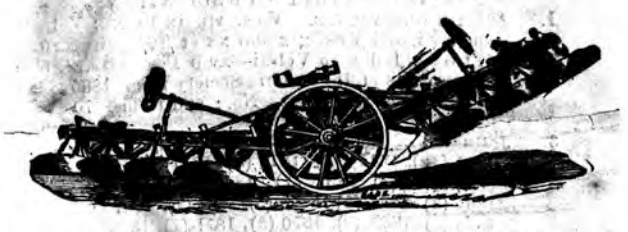

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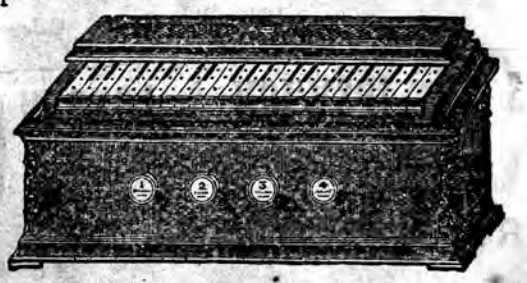

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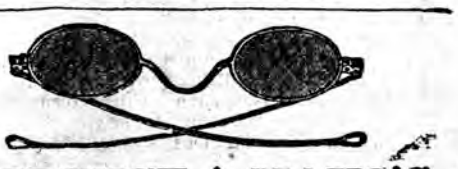

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